

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 3865  
OFFERED BY MR. CAMP OF MICHIGAN**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Stop Targeting of Po-  
3 litical Beliefs by the IRS Act of 2014”.

**4 SEC. 2. APPLICABLE STANDARD FOR DETERMINATIONS OF  
5                   WHETHER AN ORGANIZATION IS OPERATED  
6                   EXCLUSIVELY FOR THE PROMOTION OF SO-  
7                   CIAL WELFARE.**

8       (a) IN GENERAL.—The standard and definitions as  
9 in effect on January 1, 2010, which are used to determine  
10 whether an organization is operated exclusively for the  
11 promotion of social welfare for purposes of section  
12 501(c)(4) of the Internal Revenue Code of 1986 shall  
13 apply for purposes of determining the status of organiza-  
14 tions under section 501(c)(4) of the Internal Revenue  
15 Code of 1986 after the date of the enactment of this Act.

16       (b) PROHIBITION ON MODIFICATION OF STAND-  
17 ARD.—The Secretary of the Treasury may not (nor may  
18 any delegate of such Secretary) issue, revise, or finalize

1 any regulation (including the proposed regulations pub-  
2 lished at 78 Fed. Reg. 71535 (November 29, 2013)), rev-  
3 enue ruling, or other guidance not limited to a particular  
4 taxpayer relating to the standard and definitions specified  
5 in subsection (a).

6 (c) APPLICATION TO ORGANIZATIONS.—Except as  
7 provided in subsection (d), this section shall apply with  
8 respect to any organization claiming tax exempt status  
9 under section 501(c)(4) of the Internal Revenue Code of  
10 1986 which was created on, before, or after the date of  
11 the enactment of this Act.

12 (d) SUNSET.—This section shall not apply after the  
13 one-year period beginning on the date of the enactment  
14 of this Act.

